IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 1ST AUGUST 2007 / 10TH SRAVANA 1929

WP(C).No. 10623 of 2007(M)

PETITIONER:

DR.K.MOIDU, AGED 68 YEARS,
S/O.KUNHITHARUVAYI HAJI, MANAGING DIRECTOR OF THE NATIONAL HOSPITAL, CALICUT, KALATHINKUNNU AMSOM AND DESOM OF KOZHIKODE TALUK.

BY ADV. SRI.AVM.SALAHUDIN

RESPONDENTS:

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1. THE DISTRICT COLLECTOR, KOZHIKODE.

2. THE REVENUE DIVISIONAL OFFICER, KOZHIKODE.

3. THE THAHASILDAR, KOZHIKODE TALUK, KOZHIKODE.

4. THE VILLAGE OFFICER, KASABA VILLAGE, KOZHIKODE.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 01/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF THE RECEIPT DT.29.3.2004 ISSUED BY CALICUT CORPORATION TOWARDS PAYMENT OF BUILDING TAX OF BUILDINGS NO.6.833A AND 6/833B.

P2: TRUE COPY OF ASSESSMENT ORDER DT.23.3.2005 ISSUED BY R3.

P3: .DO. .DO.

P4: TRUE COPY OF OBJECTION STATEMENT DT.28.3.2006 SUBMITTED BY PETITIONER TO R3.

P5: TRUE COPY OF RECEIPT ISSUED TOWARDS PAYMENT OF BUILDING TAX.

P6: .DO. .DO.

P7: TRUE COPY OF ORDER DT.14.6.2006 ISSUED BY R2.

P8: TRUE COPY OF REVISION PETITION DT.14.3.2007 FILED BY PETITIONER BEFORE R1.

P9: TRUE COPY OF DEMAND NOTICE DT.26.2.2007 ISSUED U/S.7 OF THE KRR ACT TO PETITIONER WITH RESPECT TO ASSESSNEBT ORDER NO.BT1 3777/05.

P10: TRUE COPY OF DEMAND NOTICE DT.26.2.2007 ISSUED U/S.7 OF KRR ACT TO THE PETITIONER WITH RESPCET TOA SSESSMENT ORDER NO.BT1 3778/05.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.10623 of 2007

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Dated this the 1st day of August, 2007.

JUDGMENT

Petitioner's grievance is that recovery is initiated against petitioner for recovery of arrears of building tax in respect of building owned by petitioner's children. If building owners on whom demand notices are served do not remit the arrears of building tax, the building assessed should be sold in recovery proceedings as Section 19(2) of the Building Tax Act creates a charge on the building. The W.P. is disposed of directing respondents not to proceed for personal recovery against the petitioner but to proceed to attach and sell the building assessed, if owners refuse to pay the building tax.

C.N.RAMACHANDRAN NAIR
Judge

pms